



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Ventura
Ventura, California**

**Date: April 2, 2003
Filing Ref: VEN04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|--------------------------------|----------------------------------|
| 1. Employee Fringe Benefits | 12. General Liability (ISF) |
| 2. Other Facilities | 13. Workers' Compensation (ISF) |
| 3. Auditor-Controller | 14. Materials (ISF) |
| 4. Human Resources | 15. Facilities (ISF) |
| 5. County Counsel | 16. Personnel Services (ISF) |
| 6. County Executive Office | 17. Unemployment Insurance (ISF) |
| 7. Public Works Services (ISF) | 18. Medical Insurance (ISF) |
| 8. Waterworks Operations (ISF) | 19. Employee Benefits (ISF) |
| 9. Heavy Equipment (ISF) | 20. Telecommunications (ISF) |
| 10. Transportation (ISF) | 21. Information Systems (ISF) |
| 11. Hazardous Materials (ISF) | 22. Health Care Plan (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF VENTURA

BY



Christine L. Cohen

Name

Auditor - Controller

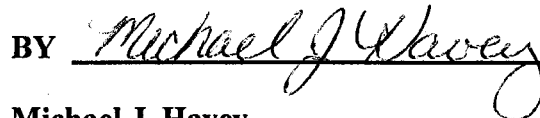
Title

4/10/03

Date

STEVE WESTLY**CALIFORNIA STATE CONTROLLER**

BY



Michael J. Havey

Chief, Bureau of Payments

4/18/03

Date

Negotiated by Jay Lal

Telephone (916) 327-2284

cc: State and Federal Agencies

Attachment

COUNTY OF VENTURA, CALIFORNIA
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended 6 30 02

SCH A P1

FY02A04B

	Non-Service Total	1020 CAO GRANTS	1050 CAP PROJ	1080 TOBACCO	1300 ASSESSOR	1470 BD OF SUPV	1560 C.D.B.G.	1900 TREAS/TAX	1920 SUPP RETIRE
Restated Costs									
Allocated Indirect Costs									
BUILDING USE	1,701,860								
EQUIPMENT/FURNITURE USE	2,069,986		36,946		10,362	6,140		74,459	
6900 GSA REQ MNT	1,060,586				1,524	7,469		51,058	
GOVT CTR BLDG CT	2,563,053				61,516	8,628		22,226	
OTHER FACILITIES	1,883,866				509	7,710			
1511 AUD/CONT	7,684,210	2,349	2,104	9,802	39,472	50,023	4,445	30,294	6,291
1541 A/C AUDIT	371,330				13,385			63,049	12,180
2100 HUMAN RESOURCES	2,589,604			671	46,297	8,723		11,071	335
2800 CVL SERVICE	70,829			18	1,219	230		292	9
2000 COUNTY CNSL	2,538,151				69,607	192,562		94,472	
1040 C.E.O.	4,598,067	238,752		533	36,805	6,934	644,712	8,801	267
Total Indirect Costs	\$27,131,544	241,101	39,050	11,024	280,697	288,419	649,157	355,721	19,082
Roll-Forward Amount	882,171	32,429	<110,224>		<27,520>	55,619	<52,059>	<8,345>	13,489
Net Costs	28,013,715	273,530	<71,173>	11,024	253,177	344,037	597,098	347,376	32,572
Adjustments									
Claimable Costs	\$28,013,715	273,530	<71,173>	11,024	253,177	344,037	597,098	347,376	32,572

COUNTY OF VENTURA, CALIFORNIA
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended 6-30-02

SCH A P2

FY02A04B

	1930 PUBLIC ADM	2300 WRK FORCE DEV	2520 HR PERSONNEL SVCS	2540 HR UNEMP	2550 HR MED INS	2580 HR DIPP	2590 HR WG SUP	3000 CLK TO BRD	3010 ELECTIONS
Restated Costs									
Allocated Indirect Costs									
BUILDING USE									1,854
EQUIPMENT/FURNITURE USE	406				5			5,476	39,484
6900 GSA REQ MNT									
GOVT CTR BLDG CT	31,095							7,158	40,869
OTHER FACILITIES		1,358							
1511 AUD/CONT	11,010	128,733	39,221	350	31,235	307	460	9,824	27,663
1541 A/C AUDIT	4,429	344							
2100 HUMAN RESOURCES	3,355	26,504	1,677		6,374			1,342	5,368
2800 CVL SERVICE	88	698	44		168			35	141
2000 COUNTY CNSL	108,476	392			2,017			5,033	12,039
1040 C.E.O.	2,667	21,070	1,334		5,067			1,067	4,267
Total Indirect Costs	161,527	179,098	42,276	350	44,866	307	460	29,935	131,685
Roll Forward Amount	7,115	18,640	11,141	<662>	292	<3,658>	<163>	<3,909>	<250,371>
Net Costs	168,641	197,737	53,417	<313>	45,159	<3,351>	298	26,027	<118,686>
Adjustments									
Claimable Costs	168,641	197,737	53,417	<313>	45,159	<3,351>	298	26,027	<118,686>

COUNTY OF VENTURA, CALIFORNIA
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended 6-30-02

SCH A P3

FY02A04B

	3020 CNTY CLERK	3030 RECORDER	3400 DA CRIMINAL	3402 DA ADMIN	3500 FAM SUPP	3600 PUB DEFENDR	3700 COURTS G/F	3800 IND LGL SVC	3820 GRAND JURY
Restated Costs									
Allocated Indirect Costs									
BUILDING USE							6,983		3,096
EQUIPMENT/FURNITURE USE	1,472	80,663	47,232			5,392	102,799		3,034
6900 GSA REQ MNT		3,678					4,767		
GOVT CTR BLDG CT	6,736	15,075	138,298			60,417	516,793		
OTHER FACILITIES			43,663		320,962	1,779	143,065		13,404
1511 AUD/CONT	26,034	35,897	252,660	16,861	96,490	29,288	30,825	2,147	3,857
1541 A/C AUDIT			18,563		31				
2100 HUMAN RESOURCES	3,355	13,084	80,182	16,439	102,324	26,504	335		
2800 CVL SERVICE	88	345	2,112	433	2,695	698	9		
2000 COUNTY CNSL	6,641	3,810		29,476	5,981	1,659			5,731
1040 C.E.O.	2,667	10,401	63,742	13,068	81,345	21,070	102,148		
Total Indirect Costs	46,992	162,953	646,450	76,277	609,827	146,805	907,723	2,147	29,122
Roll-Forward Amount	<3,581>	<54,929>	52,486	<47,041>	155,838	8,065	<8,904>	267	<211,329>
Net Costs	43,412	108,024	698,937	29,236	765,666	154,870	898,819	2,413	<182,207>
Adjustments									
Claimable Costs	43,412	108,024	698,937	29,236	765,666	154,870	898,819	2,413	<182,207>

COUNTY OF VENTURA, CALIFORNIA
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended 6-30-02

SCH A P4

FY02A04B

	4000 SHRF POL SV	4050 SHRF CUSTDY	4080 SHRF INM WEL	4090 SHRF INM COMM	4210 VCPA ADMIN	4220 VCPA COURT	4225 VCPA JUV	4230 VCPA FIELD	4235 VCPA ADULT
Restated Costs									
Allocated Indirect Costs									
BUILDING USE	30,379	1,255,911							
EQUIPMENT/FURNITURE USE	1,010,776	224,250			33,886	1,474			
6900 GSA REQ MNT	161,316	363,543			68,189				
GOVT CTR BLDG CT	172,585	683,595			21,650	45,989			
OTHER FACILITIES		20,212					5,706	140,416	
1511 AUD/CONT	255,377	163,004	17,012	12,368	20,696	5,026	46,130	4,108	45,259
1541 A/C AUDIT	10,067								
2100 HUMAN RESOURCES	264,029	182,505	1,677	3,355	12,749		23,484		37,910
2800 CVL SERVICE	6,953	4,806	44	88	336		618		998
2000 COUNTY CNSL	184,775	2,946			24,423				
1040 C.E.O.	209,896	145,087	1,334	2,667	10,135		18,669		30,138
Total Indirect Costs	2,306,153	3,045,859	20,067	18,478	192,063	52,489	94,609	144,525	114,305
Roll-Forward Amount	446,653	<116,813>	<13,077>	3,331	32,019	<72,906>		<145,620>	
Net Costs	2,752,807	2,929,046	6,990	21,809	224,081	<20,417>	94,609	<1,096>	114,305
Adjustments									
Claimable Costs	2,752,807	2,929,046	6,990	21,809	224,081	<20,417>	94,609	<1,096>	114,305

COUNTY OF VENTURA, CALIFORNIA
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended 6 30 02

SCH A P5

FY02A04B

	4240 VCPA TATUM	4245 VCPA JUV WERC	4250 VCPA COLSTON	4260 VCPA WK FURL	4270 VCPA GRANT	4275 VCPA CRIME	4280 VCPA BRITE	4500 AG COMM	4600 ANIMAL REG
--	--------------------	-----------------------	----------------------	----------------------	--------------------	--------------------	--------------------	--------------	--------------------

Restated Costs

Allocated Indirect Costs

BUILDING USE	30,474		22,918	47,296					58,024
EQUIPMENT/FURNITURE USE	20,830		1,321	1,539					3,227
6900 GSA REQ MNT		1,772	4,203	5,284				5,019	59,799
GOVT CTR BLDG CT									
OTHER FACILITIES									
1511 AUD/CONT	23,403	13,458	20,662	35,343	1,882	25,229	20,745	20,813	56,346
1541 A/C AUDIT					16,635	10,226		16	
2100 HUMAN RESOURCES	20,465	6,710	12,413	14,090		4,361	4,026	16,774	17,110
2800 CVL SERVICE	539	177	327	371		115	106	442	451
2000 COUNTY CNSL								17,706	320
1040 C.E.O.	16,269	5,334	9,868	11,202		3,467	3,200	13,335	13,602
<hr/>									
Total Indirect Costs	111,980	27,450	71,711	115,125	18,517	43,398	28,077	74,104	208,879
Roll Forward Amount	<230,729>	13,913	<14,975>	18,536	<3,461>		11,767	30,113	<4,893>
<hr/>									
Net Costs	<118,749>	41,363	56,737	133,661	15,056	43,398	39,845	104,218	203,986
Adjustments									
<hr/>									
Claimable Costs	<118,749>	41,363	56,737	133,661	15,056	43,398	39,845	104,218	203,986
<hr/>									

COUNTY OF VENTURA, CALIFORNIA
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended 6-30 02

SCH A P6

FY02A04B

	4620 SPAY-NEUTER	4630 RAIN RVR DWL	4700 RMA PLANNING	4710 RMA BLD/SAF	4720 RMA WTS&MSR	4732 RMA-OPERNs	4752 RMA UNDG TK	4754 RMA ENV HTH	4790 RMA CSA#32
Restated Costs									
Allocated Indirect Costs									
BUILDING USE									
EQUIPMENT/FURNITURE USE			5,263	1,983	1,168	8,934	1,528	1,199	
6900 GSA REQ MNT									
GOVT CTR BLDG CT			24,430	7,851	2,712	16,222	1,146	23,976	
OTHER FACILITIES				15,003	243				
1511 AUD/CONT	6,149	12,820	48,509	54,642	14,767	24,953	7,264	69,846	1,050
1541 A/C AUDIT		1,139							
2100 HUMAN RESOURCES		6,374	14,426	8,052	1,677	12,413	1,677	18,116	
2800 CVL SERVICE		168	380	212	44	327	44	477	
2000 COUNTY CNSL			392,934	4,648				20,221	
1040 C.E.O.		5,067	11,468	6,401	1,334	9,868	1,334	14,402	
Total Indirect Costs	6,149	25,568	497,410	98,792	21,945	72,717	12,993	148,238	1,050
Roll-Forward Amount	<571>	6,528	<28,429>	<2,569>	<3,795>	<4,548>	<1,328>	<11,889>	<61>
Net Costs	5,578	32,096	468,982	96,223	18,150	68,168	11,665	136,349	990
Adjustments									
Claimable Costs	5,578	32,096	468,982	96,223	18,150	68,168	11,665	136,349	990

COUNTY OF VENTURA, CALIFORNIA
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended 6-30-02

SCH A P7

FY02A04B

	4850 APCD	5000 HCA MED EXM	5010 HCA ADMIN	5060 AB75 ADMIN	5090 HCA-E.M.S.	5100 HCA PUB HTH	5110 HCA WIC	5120 HCA CHD DIS	5130 HCA MTL HTH
Restated Costs									
Allocated Indirect Costs									
BUILDING USE		59,925	87,311			10,793			14,757
EQUIPMENT/FURNITURE USE	16,817	94	1,004			52,611			
6900 GSA REQ MNT									
GOVT CTR BLDG CT									
OTHER FACILITIES	122,412								84,354
1511 AUD/CONT	44,806	12,409	170,119	2,741	17,488	140,496	21,017	32,195	218,711
1541 A/C AUDIT			60,410			563			78
2100 HUMAN RESOURCES	21,471	3,355	47,304		2,013	58,375	15,768	24,491	111,382
2800 CVL SERVICE	565	88	1,246		53	1,537	415	645	2,933
2000 COUNTY CNSL	<7,265>	3,394	19,922		4,982	23,501			191,095
1040 C.E.O.	17,069	2,667	37,605		1,600	46,406	12,535	19,469	88,546
Total Indirect Costs	215,877	81,932	424,920	2,741	26,136	334,283	49,736	76,800	711,857
Roll-Forward Amount	193,012	<11,957>	72,430	621	<2,313>	<20,017>	2,331	5,140	<201,461>
Net Costs	408,888	69,975	497,350	3,362	23,823	314,266	52,066	81,941	510,396
Adjustments									
Claimable Costs	408,888	69,975	497,350	3,362	23,823	314,266	52,066	81,941	510,396

COUNTY OF VENTURA, CALIFORNIA
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended 6 30 02

SCH A P8

FY02A04B

	5140 HCA PROP36	5150 HCA ALC/DRG	5160 HCA DRK DRV	5200 VC HLTH PLN	5210 HCA VCMC	5410 HSA INCOME	5430 HSA ADMIN	5440 HSA ADT SV	5450 HSA EMP SVCS
Restated Costs									
Allocated Indirect Costs									
BUILDING USE					43,166				
EQUIPMENT/FURNITURE USE		11,657							
6900 GSA REQ MNT					22	1,850	2,282		
GOVT CTR BLDG CT					4,873				
OTHER FACILITIES					291,214	277,822	29,019		
1511 AUD/CONT	11,743	51,261	27,907	33,451	433,543	131,580	38,650	27,341	103,342
1541 A/C AUDIT		692			5,341		99,274		14,069
2100 HUMAN RESOURCES	2,684	19,458	15,432		332,133	143,253	28,516	17,110	59,381
2800 CVL SERVICE	71	512	406		8,747	3,772	751	451	1,564
2000 COUNTY CNSL		5,891	3,464	6,673	77,960	34,611	106,212	14,216	256
1040 C.E.O.	2,134	15,469	12,268		199,948	113,883	22,670	13,602	47,207
Total Indirect Costs	16,631	104,941	59,479	40,124	1,396,947	706,772	327,374	72,720	225,819
Roll-Forward Amount		7,367	2,677	2,448	212,351	15,662	197,774	29,355	174,357
Net Costs	16,631	112,308	62,156	42,571	1,609,298	722,434	525,147	102,074	400,175
Adjustments									
Claimable Costs	16,631	112,308	62,156	42,571	1,609,298	722,434	525,147	102,074	400,175

COUNTY OF VENTURA, CALIFORNIA
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended 6 30 02

SCH A P9

FY02A04B

	5460 HSA CLD SV	5480 HSA DEP CHILD	5500 HSA FOSTER	5510 HSA SED CH	5520 HSA GEN RF	5550 HSA SENIOR NUTR	5570 HSA DOM VL	5700 AREA AGENCY	5800 LSA LIB ADM
Restated Costs									
Allocated Indirect Costs									
BUILDING USE						17,025			
EQUIPMENT/FURNITURE USE						2,817		38	
6900 GSA REQ MNT						139,124			
GOVT CTR BLDG CT									
OTHER FACILITIES	255,604							18,284	
1511 AUD/CONT	81,381	31,731	8,565	1,551	7,366	24,869	4,927	33,547	5,873
1541 A/C AUDIT								156	
2100 HUMAN RESOURCES	58,710					14,761		6,374	335
2800 CVL SERVICE	1,546					389		168	9
2000 COUNTY CNSL	365,798							7,172	
1040 C.E.O.	46,673					11,735		5,067	267
Total Indirect Costs	809,712	31,731	8,565	1,551	7,366	210,720	4,927	70,807	6,484
Roll-Forward Amount	<7,806>	1,879	1,118	<205>	364	120,020	38	35,665	1,335
Net Costs	801,906	33,610	9,682	1,347	7,729	330,740	4,964	106,473	7,818
Adjustments									
Claimable Costs	801,906	33,610	9,682	1,347	7,729	330,740	4,964	106,473	7,818

COUNTY OF VENTURA, CALIFORNIA
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended 6 30 02

SCH A P10

FY02A04B

	5887 LIB SVCS	6000 FARM ADVSR	6102 PW-GF SVC	6150 PW ROADS	6160 PW EERD	6210 PW CSA#3	6220 PW CSA#4	6230 PW CSA#14	6270 PW CSA#29
Restated Costs									
Allocated Indirect Costs									
BUILDING USE					5,216				
EQUIPMENT/FURNITURE USE	2,421	3,592			2,593				
6900 GSA REQ MNT									
GOVT CTR BLDG CT					10,890				
OTHER FACILITIES	5,161	43,149							
1511 AUD/CONT	197,392	9,289	95,620	89,012	28,671	840	1,949	1,621	1,004
1541 A/C AUDIT	47		3,423						
2100 HUMAN RESOURCES	61,394	1,677			6,710				
2800 CVL SERVICE	1,617	44			177				
2000 COUNTY CNSL	8,901		37,294	96,161	18,322		384		128
1040 C.E.O.	48,807	1,334			5,334				
Total Indirect Costs	325,740	59,085	136,337	185,173	77,912	840	2,334	1,621	1,132
Roll-Forward Amount	5,449	1,982	39,598	24,932	2,496	<64>	<171>	<17>	<252>
Net Costs	331,190	61,068	175,936	210,106	80,409	777	2,162	1,603	880
Adjustments									
Claimable Costs	331,190	61,068	175,936	210,106	80,409	777	2,162	1,603	880

COUNTY OF VENTURA, CALIFORNIA
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended 6 30 02

SCH A P11

FY02A04B

	6280 PW CSA#30	6300 FLOOD CTRL	6310 PW F/C #1	6320 PW F/C #2	6330 PW F/C #3	6340 PW F/C #4	6400 PW WW #1 GM	6402 PW WW #1 TR	6420 PW WW#16
Restated Costs									
Allocated Indirect Costs									
BUILDING USE									
EQUIPMENT/FURNITURE USE									
6900 GSA REQ MNT									
GOVT CTR BLDG CT									
OTHER FACILITIES									
1511 AUD/CONT	2,921	21,536	17,304	51,112	52,723	7,170	24,066	12,318	1,073
1541 A/C AUDIT									
2100 HUMAN RESOURCES									
2800 CVL SERVICE									
2000 COUNTY CNSL	576	16,175	7,591	15,517	38,037	9,198	2,529	19,051	
1040 C.E.O.									
Total Indirect Costs	3,498	37,711	24,894	66,629	90,760	16,368	26,595	31,369	1,073
Roll-Forward Amount	<1,255>	4,026	5,836	<58,041>	30,432	7,040	<6,419>	18,160	284
Net Costs	2,243	41,738	30,731	8,587	121,192	23,408	20,177	49,528	1,358
Adjustments									
Claimable Costs	2,243	41,738	30,731	8,587	121,192	23,408	20,177	49,528	1,358

COUNTY OF VENTURA, CALIFORNIA
 Cost Allocation Planning & Performance System
 Stepdown Allocation Report
 For the Period Ended 6-30-02

SCH A P12

FY02A04B

	6422 PW WW#16	6430 PW WW #17	6440 PW WW#19	6450 PW LAKE	6460 ARP CAM	6462 CAM SEWER	6501 PW ADMIN	6510 PW-H2O	6515 PW GIS
	TRT PLANT			SHR	W/S			R&D	
Restated Costs									
Allocated Indirect Costs									
BUILDING USE									
EQUIPMENT/FURNITURE USE							3,402	15	
6900 GSA REQ MNT									
GOVT CTR BLDG CT							19,731	9,605	3,527
OTHER FACILITIES									
1511 AUD/CONT	2,146	4,311	8,874	3,473	3,957	2,269	55,484	82,952	16,891
1541 A/C AUDIT									
2100 HUMAN RESOURCES							12,413	7,381	2,684
2800 CVL SERVICE							327	194	71
2000 COUNTY CNSL	128	128	160	127			21,221	710	5,443
1040 C.E.O.							9,868	5,867	2,134
Total Indirect Costs	2,274	4,439	9,034	3,600	3,957	2,269	122,447	106,724	30,749
Roll-Forward Amount	<123>	80	<109>	1,066	322	44	<8,604>	8,901	
Net Costs	2,151	4,519	8,926	4,666	4,279	2,313	113,843	115,624	30,749
Adjustments									
Claimable Costs	2,151	4,519	8,926	4,666	4,279	2,313	113,843	115,624	30,749

COUNTY OF VENTURA, CALIFORNIA
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended 6 30-02

SCH A P13

FY02A04B

	6520 PW ENG SVCS	6530 PW FLD CTRL	6540 PW TRANSPRT	6550 PW UTILITY	6610 LK SHER DEBT SVC	6860 JJC	6990 GSA HVY EQ	7000 GSA HAZ MAT	7010 GSA LIB INS
Restated Costs									
Allocated Indirect Costs									
BUILDING USE		5,078	219						
EQUIPMENT/FURNITURE USE		6,681							
6900 GSA REQ MNT									
GOVT CTR BLDG CT	18,043	37,840	12,072	392					
OTHER FACILITIES			4,352				2,491		
1511 AUD/CONT	56,208	115,089	112,518	45,291	595	7,532	19,651	5,952	11,254
1541 A/C AUDIT									
2100 HUMAN RESOURCES	8,052	39,923	36,904	15,432			4,026		
2800 CVL SERVICE	212	1,051	972	406			106		
2000 COUNTY CNSL	11,744	768				2,369		32	<17,895>
1040 C.E.O.	6,401	23,753	29,337	9,046			3,200		
Total Indirect Costs	100,661	230,183	196,374	70,569	595	9,901	29,474	5,984	<6,641>
Roll-Forward Amount	<17,230>	7,111	803	9,625	<148>	<122,859>	1,179	<268>	275
Net Costs	83,430	237,294	197,178	80,193	447	<112,957>	30,652	5,717	<6,367>
Adjustments									
Claimable Costs	83,430	237,294	197,178	80,193	447	<112,957>	30,652	5,717	<6,367>

COUNTY OF VENTURA, CALIFORNIA
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended 6 30-02

SCH A P14

FY02A04B

	7020 GSA TRANSPT	7030 WKRS COMP	7040 GSA ADMIN	7052 GSA RSK MGT	7054 CLAIMS/LIT	7056 RSK MGT SVCS	7061 DOC/PUB	7062 WHSE/DIST	7063 MAIL CTR
Restated Costs									
Allocated Indirect Costs									
BUILDING USE	2,467								
EQUIPMENT/FURNITURE USE		4,733	5,561				38		
6900 GSA REQ MNT									
GOVT CTR BLDG CT	7,517		5,860	9,706			27,770	106,719	5,928
OTHER FACILITIES	2,637								
1511 AUD/CONT	117,873	135,583	15,988	6,452	7,093	8,654	38,809	66,733	59,625
1541 A/C AUDIT				2,931					
2100 HUMAN RESOURCES	12,749		6,710	335	1,342	1,342	1,677	5,368	1,342
2800 CVL SERVICE	336		177	9	35	35	44	141	35
2000 COUNTY CNSL		224	5,834	5,731	4,111				
1040 C.E.O.	10,135		5,334	267	1,067	1,067	1,334	4,267	1,067
Total Indirect Costs	153,713	140,540	45,463	25,431	13,648	11,098	69,672	183,229	67,998
Roll-Forward Amount	44,766	22,660	<12,275>	<2,269>	8,550	1,400	27,584	61,544	22,263
Net Costs	198,479	163,200	33,188	23,163	22,198	12,499	97,255	244,772	90,261
Adjustments									
Claimable Costs	198,479	163,200	33,188	23,163	22,198	12,499	97,255	244,772	90,261

COUNTY OF VENTURA, CALIFORNIA
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended 6 30-02

SCH A P15

FY02A04B

	7074 GSA PURCHSG	7080 GSA SP SCVS	7102 GSA F&M ADM	7104 GSA MAINT	7106 GSA UTILITY	7111 HSEKEEPING	7112 GSA FAC PROJ	7113 GROUND	7120 GSA REAL PROP
Restated Costs									
Allocated Indirect Costs									
BUILDING USE									
EQUIPMENT/FURNITURE USE		773	2,759	160	199	33			
6900 GSA REQ MNT		398		34,841					
GOVT CTR BLDG CT	16,298	27,918	11,245	106,215		6,183		18,165	5,683
OTHER FACILITIES				10,961		3,811			
1511 AUD/CONT	96,695	36,142	9,344	81,042	35,363	20,517	28,471	11,312	8,299
1541 A/C AUDIT	2,605								
2100 HUMAN RESOURCES	4,361	1,342	1,006	24,491	671	12,413		3,019	1,006
2800 CVL SERVICE	115	35	27	645	18	327		80	27
2000 COUNTY CNSL			27,503						
1040 C.E.O.	3,467	1,067	800	19,469	533	9,868		2,400	800
Total Indirect Costs	123,542	67,675	52,685	277,823	36,784	53,152	28,471	34,976	15,815
Roll-Forward Amount	2,525	<4,584>	15,319	91,915	4,328	23,575	8,059	5,399	
Net Costs	126,067	63,091	68,004	369,737	41,111	76,726	36,531	40,375	15,815
Adjustments									
Claimable Costs	126,067	63,091	68,004	369,737	41,111	76,726	36,531	40,375	15,815

COUNTY OF VENTURA, CALIFORNIA
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended 6 30 02

SCH A P16

FY02A04B

	7130 GSA PARKS	7230 ISD TELECOM	7241 ISD ADMIN	7242 ISD DATA CE	7243 ISD SYSTEMS	7322 ARP OXNARD	7332 ARP CAMARIL	7350 CAM AIR RDS/LTG	7400 FISH&GAME
Restated Costs									
Allocated Indirect Costs									
BUILDING USE		2,856		1,409					
EQUIPMENT/FURNITURE USE	1,923	236	7,044						
6900 GSA REQ MNT									
GOVT CTR BLDG CT	3,967	28,556	7,578	25,920	23,347				
OTHER FACILITIES	1,049	1,004							
1511 AUD/CONT	73,955	121,652	11,760	33,823	31,163	31,751	44,931	508	844
1541 A/C AUDIT							156		
2100 HUMAN RESOURCES	6,039	15,097	3,355	13,755	22,142	3,019	7,045		
2800 CVL SERVICE	159	398	88	362	583	80	186		
2000 COUNTY CNSL	2,008		9,413			5,379	18,987		
1040 C.E.O.	3,540	12,002	2,667	10,935	17,602	1,840	3,990		
Total Indirect Costs	92,641	181,800	41,905	86,204	94,837	42,069	75,294	508	844
Roll-Forward Amount	11,234	4,945	<21,874>	<5,834>	18,902	7,067	15,126	102	<238>
Net Costs	103,875	186,744	20,032	80,370	113,739	49,136	90,420	611	606
Adjustments									
Claimable Costs	103,875	186,744	20,032	80,370	113,739	49,136	90,420	611	606

COUNTY OF VENTURA, CALIFORNIA
 Cost Allocation Planning & Performance System
 Stepdown Allocation Report
 For the Period Ended 6-30-02

SCH A P17

FY02A04B

	7410 HRBR STATE LOAN	7420 COMM FISH	7432 HARBOR ADM	7433 HARBOR MARKETING	7434 HARBOR-SAFETY	7435 BEACHES	7437 HARBOR FUELDOCK	7438 HARBOR-MAINT	7450 HARBOR-CAPPROJ
Restated Costs									
Allocated Indirect Costs									
BUILDING USE									
EQUIPMENT/FURNITURE USE									
6900 GSA REQ MNT									
GOVT CTR BLDG CT									
OTHER FACILITIES									
1511 AUD/CONT	6,194	1,597	14,706	5,035	16,587	6,162	2,613	12,520	658
1541 A/C AUDIT									
2100 HUMAN RESOURCES			2,684	671	4,026	2,684		2,348	
2800 CVL SERVICE			71	18	106	71		62	
2000 COUNTY CNSL			12,234						
1040 C.E.O.			2,134	533	889	2,134		1,867	
Total Indirect Costs	6,194	1,597	31,829	6,257	21,608	11,051	2,613	16,797	658
Roll-Forward Amount	<381>	108	8,389		2,705	9,309	493	949	560
Net Costs	5,812	1,704	40,217	6,257	24,314	20,359	3,106	17,746	1,218
Adjustments									
Claimable Costs	5,812	1,704	40,217	6,257	24,314	20,359	3,106	17,746	1,218

COUNTY OF VENTURA, CALIFORNIA
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended 6-30-02

SCH A P18

FY02A04B

	7500 FIRE DISTRT	8945 RETIREMENT	8950 LAFCO	9300 COURTS COLL	9350 COURTS OTHER	9400 COURTS OPERATIONS	AUD/CONTR SB90	UNALLOCATED	ALL OTHER DEPTS
Restated Costs									
Allocated Indirect Costs									
BUILDING USE									
EQUIPMENT/FURNITURE USE		412	2,706					160,114	49,689
6900 GSA REQ MNT		5,814							131,956
GOVT CTR BLDG CT		3,335	2,530					86,252	417
OTHER FACILITIES	1,205							14,816	490
1511 AUD/CONT	160,652	11,047	10,734	7,109	4,917	64,519	151,359	1,214,905	55,333
1541 A/C AUDIT	25,985								5,536
2100 HUMAN RESOURCES	177,137	4,026	1,006	1,765	671	25,721			
2800 CVL SERVICE	4,665	106	27	265	18	3,092			
2000 COUNTY CNSL	103,514	11,693	19,934			17,906			<44,872>
1040 C.E.O.	106,990	3,200	800					1,691,307	
Total Indirect Costs	580,148	39,633	37,738	9,139	5,606	111,238	151,359	3,167,394	198,551
Roll-Forward Amount	151,449	9,041	<26,834>	<90>	<55>	<1,091>	128,634	358,434	<375,784>
Net Costs	731,598	48,674	10,904	9,048	5,550	110,148	279,994	3,525,827	<177,234>
Adjustments									
Claimable Costs	731,598	48,674	10,904	9,048	5,550	110,148	279,994	3,525,827	<177,234>

COUNTY OF VENTURA, CALIFORNIA
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended 6-30-02

SCH A P19

FY02A04B

	1040 C.E.O.	2000 COUNTY CNSL	2800 CVL SERVICE	2100 HUMAN RESOURCES	1541 A/C AUDIT	1511 AUD/CONT	OTHER FACILITIES	GOVT CTR BLDG CT	6900 GSA REQ MNT
Restated Costs	4,484,884	4,187,526	59,026	2,391,335		8,047,798	1,527,887	1,629,820	2,571,185
Allocated Indirect Costs									
BUILDING USE				194					
EQUIPMENT/FURNITURE USE	17,371	4,359	261	8,605		395,587		960	306,037
6900 GSA REQ MNT	2,382			25,136		613	727,048	1,067,271	<2,883,036>
GOVT CTR BLDG CT	26,950	26,975	655	26,550		53,867		<2,698,051>	
OTHER FACILITIES	333						<2,254,935>		
1511 AUD/CONT	57,231	18,867	4,749	38,429	395,675	<8,595,849>			5,814
1541 A/C AUDIT	2,760			25,467	<399,557>				
2100 HUMAN RESOURCES	10,400	11,742	335	<2,732,139>	1,851	18,206			
2800 CVL SERVICE	274	309	<72,128>	199	48	469			
2000 COUNTY CNSL	143,939	<4,259,109>	6,834	209,560	383	63,581			
1040 C.E.O.	<4,746,524>	9,330	267	6,664	1,599	15,728			

COUNTY OF VENTURA, CALIFORNIA
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended 6 30 02

SCH A P20

FY02A04B

	EQUIPMENT/FURN USE	BUILDING USE
Restated Costs	2,803,166	\$1,702,054
Allocated Indirect Costs		
BUILDING USE		<1,702,054>
EQUIPMENT/FURNITURE USE	<2,803,166>	
6900 GSA REQ MNT		
GOVT CTR BLDG CT		
OTHER FACILITIES		
1511 AUD/CONT		
1541 A/C AUDIT		
2100 HUMAN RESOURCES		
2800 CVL SERVICE		
2000 COUNTY CNSL		
1040 C.E.O.		